

David E. Leta (1937)
SNELL & WILMER L.L.P.
15 West South Temple, Suite 1200
Salt Lake City, Utah 84101
Telephone: (801) 257-1900
Facsimile: (801) 257-1800
Email: dleta@swlaw.com

Robert S. Prince (2652)
Brent A. Andrews (10035)
KIRTON & McCONKIE
Eagle Gate Tower, Suite 1800
60 East South Temple
Salt Lake City, Utah 84111-1004
Telephone: (801) 328-3600
Fax: (801) 212-2082
Email: rprince@kmclaw.com
Email: bandrewsen@kmclaw.com

RECEIVED
JAN 29 2013
DIV. OF OIL, GAS & MINING

Attorneys for Western Energy Partners, LLC and Tar Sands Holding, LLC

Scott N. Rasmussen (5526)
Darwin H. Bingham (7810)
**SCALLEY READING BATES
HANSEN & RASMUSSEN, P.C.**
16 West South Temple, Suite 600
Salt Lake City, Utah 84101
Telephone: (801) 531-7870
Facsimile: (801) 531-7968
Email: srasmussen@scalleyreading.net
Email: dbingham@scalleyreading.net

*Attorneys for Elgin Service Company, Inc.
and Co-Counsel for Tar Sands Holdings, LLC*

**IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF UTAH
CENTRAL DIVISION**

In re:

**KOREA TECHNOLOGY INDUSTRY
AMERICA, INC., et al.¹,**

Debtors.

Bankruptcy No. 11-32259

Honorable R. Kimball Mosier

(Filed via ECF)

¹ The three Debtors involved in the jointly-administered Chapter 11 cases above and the Bankruptcy Case numbers of their respective Chapter 11 cases are as follows: Korea Technology Industry America, Inc. (Bankruptcy Case No. 11-32259); Uintah Basin Resources, LLC (Bankruptcy Case No. 11-32261; Crown Asphalt Ridge, LLC (Bankruptcy Case No. 11-32264).

OBJECTION AND RESPONSE OF WESTERN ENERGY PARTNERS, LLC AND ELGIN SERVICE COMPANY, INC. TO DEBTORS' MOTION FOR ORDER APPROVING (1) THE AUCTION OF THE DEBTORS' ASSETS AND THE ASSUMPTION AND ASSIGNMENT OF CONTRACTS AND LEASES TO THE WINNING BIDDER, (2) APPROVING PROCEDURES RELATED TO THE AUCTION, AND (3) GRANTING RELATED RELIEF

Western Energy Partners, LLC ("Western") and Elgin Service Company, Inc. ("Elgin"), secured creditors in these cases ("Secured Creditors"), through counsel, submit this objection and response (the "**Objection**") to the *Debtors' Motion for Order Approving (1) the Auction of the Debtors' Assets and the Assumption and Assignment of Contracts and Leases to the Winning Bidder, (2) Approving Procedures Related to the Auction, and (3) Granting Related Relief* (the "**Auction Motion**") [Doc. # 459] for the reasons set forth below.

SUMMARY OF ARGUMENT

The sale procedures requested in the Auction Motion are contrary to the terms of the Debtors' *First Amended Joint Plan of Reorganization of Debtors Korea Technology Industry America, Inc., Uintah Basin Resources, LLC, and Crown Asphalt Ridge, LLC, Dated July 25, 2012* (the "**Plan**") [Doc. # 403] as confirmed by *Order Confirming Debtors' First Amended Joint Plan of Reorganization Dated July 25, 2012* [Doc. # 442] and also are contrary to applicable law.

ARGUMENT²

In the Auction Motion, the Debtors admit that, within the time required by the Plan and other applicable orders of this Court, they failed to close the Sale under the terms of the Asset Purchase Agreement with R&W. Debtors further admit in the Auction Motion that, within the time required under the Plan, they failed to close an Alternative Sale. Accordingly, the Debtors admit that the Plan requires that the estate's assets be sold by an Auction in accordance with the

² Any terms not otherwise defined in this Objection shall have the same meanings as such terms are defined in the Plan.

requirement of the Plan. Debtors further admit that, under the Plan, the Auction must be concluded no later than February 25, 2013.

The term "Auction" is defined in section 1.1 of the Plan. That definition in turn refers to the Alternative Plan Provisions under Section 5.1.b of the Plan. Section 5.1.b of the Plan discusses the Alternative Plan Provisions under two separate assumptions: (a) if the Production Facility is in a "Producing Status," or (b) if the Production Facility is in a "Non-Producing Status." For the purpose of this Objection, the Secured Creditors will accept the Debtors' representations that the Production Facility was placed into "Producing Status," prior to the Sale Deadline.

Section 5.1.b.1 of the Plan provides, in material part, as follows:

If the Debtors are unable to close a sale within such time . . . then all of the Debtors' assets will be sold at an Auction in accordance with the notice and auction procedures outlined below. . . .³

Section 5.1.b.2 of the Plan describes the Auction procedures. In material part, that section provides as follows:

If the Debtors' Assets are sold pursuant to an Auction, the proceeds from the sale of the Assets (except for accounts receivable from the sales of tar sands PMOSA, and dry froth and proceeds of such sales and other cash from operations or prior loans, which will be used first to pay Post-Confirmation Date Expenses until Post-Confirmation Date Expenses are paid in full) will be distributed first to the holders of Allowed Secured Claims, in accordance with their respective priorities under State Law, and then to the holders of other Allowed Claims, in accordance with priorities established by the Bankruptcy Code.⁴

³ The term "Debtor's assets" is not defined in the Plan. Section 1.24 defines "Debtors" as KTIA, UBR and CAR. Section 1.25 defines "Debtors' Assets" as those assets of the Debtors which are sold to the Purchaser, with the "Purchaser" meaning R&W. The Plan further defines "Assets" in Section 1.8 as "all property of the Estate as defined in Section 541 of the Bankruptcy Code including, without limitation, any causes of action commenced by the Debtors on or before the Confirmation Date and any causes of action arising in favor of the Debtors' Estate under Chapter 5 of the Bankruptcy Code."

⁴ This provision is ambiguous in that it uses the terms "Debtors' Assets" and the term "Assets" as if they were interchangeable even though such terms have separate and different definitions in the Plan.

It is clear from these provisions that Allowed Secured Claims are to be paid "in accordance with their respective priorities under State Law." Accordingly, a secured creditor with an Allowed Secured Claim would not be entitled to receive proceeds from the sale of an asset against which that creditor did not have a valid lien.

Section 5.1.b.2(h) is the provision in the Plan which preserves credit bidding rights at the Auction. This section provides, in its entirety, as follows:

At the Auction, all holders of Allowed Secured Claims would be permitted to credit bid their respective claims for the assets that secure those claims up to the allowed amounts of their claims, including accrued interest and attorneys' fees, as established by the prior Settlement Agreement between the Debtors/Western/Elgin, or as otherwise determined by Court order.

Clearly, this provision requires that "all" creditors holding Allowed Secured Claims be entitled to credit bid those claims against the Assets securing their respective Allowed Claims.

Section 5.1.b.2(i) describes the bidding rights of creditors that do not have the right to credit bid. That provision provides, in its entirety, as follows:

Other than credit bids, all other bids would be for cash only, to be paid within three business days after the Auction, and with back-up bids to be accepted in the event the successful, high bidder fails to close.

Finally, Section 5.1.b.2(j) describes the title to be conveyed at the Auction, as follows:

The Assets would be sold where-is, as-is, by appropriate assignments, bills of sale and special warranty deeds, but free and clear of all claims and interests except debts assumed by the bidder with the written consent of the respective creditors, and unexpired leases and executory contracts that the purchaser desired to acquire would be assumed and assigned to the purchaser.

A. **The Sale Procedures Requested in the Auction Motion are Contrary to the Plan and Applicable Law**

1. **Scope of Assets to be Sold**

As indicated above, the Plan requires the sale of all of the Assets. This term encompasses all assets of the Estate, including causes of action and avoidance claims. The Auction Motion seeks to limit the Assets sold by excluding potential avoidance claims and "proceeds from the sale." The Debtors argue that avoidance claims can only be prosecuted by an estate representative. In the next breath, the Debtors say that there are no such claims. No such exclusion, however, was contained in the Plan. Whether or not these assets can be "legally assigned" is irrelevant. The Plan clearly provides that all Assets are sold "where-is, as-is". Thus, the purchaser of any such causes of action bears the risk regarding enforceability.

As an additional matter, it is noted that, although the Assets are to be sold on a where-is, as-is basis, manufacturer's warranties, if any, relating to the applicable portions of the Assets should be transferred to the purchaser at the Auction.

With respect to sale proceeds, these are not assets being sold, but the product of the sale. The Plan specifically provides that "the proceeds from the sale of the Assets . . . will be distributed first to the holders of Allowed Secured Claims, in accordance with their respective priorities under state law, and then to the holders of other allowed claims, in accordance with priorities established by the Bankruptcy Code." Section 5.1.b.2. Therefore, there is no need to exclude "proceeds from the sale" because all such sale proceeds are otherwise committed for distribution under the terms of the Plan. The Plan further contains a mechanism for resolving any disputed claims before the sale proceeds are distributed. *See*, Article VI at Section 7.1.b and .c of the Plan.

Accordingly, there is no basis for the Debtors to exclude any of the Assets from the Auction. At the conclusion of the Auction the only property of the estate will be cash proceeds,

if any, all of which will then be distributed to the holders of Allowed Claims and Interests in accordance with the further provisions of the Plan.

2. The Debtors Cannot Require a Secured Creditor, With an Allowed Secured Claim, to Submit a Cash Bid for Assets That Are Not Subject to such Secured Creditor's Security Interest

The Auction Motion acknowledges that there are various secured creditors with various allowed secured claims, and that no one secured creditor has a lien on all of the Assets. *See*, Auction Motion at ¶ 16. The Auction Motion further acknowledges that, with respect to certain assets, there are multiple liens held by different parties, and that the priority of such liens is unresolved. Finally, the Auction Motion acknowledges that some of the real property assets may be subject to Royalty Interests that run with the land. *See*, Auction Motion at ¶ 21.

The Auction Motion asks the Court to approve an auction that only accepts bids for a sale of all of the Assets as one combined package. It asks the Court to require cash bidders to submit an earnest money deposit in certified funds of no less than \$1,000,000.00, but it also improperly and unjustifiably asks that credit bidders be required to submit an earnest money deposit in certified funds of no less than \$50,000.00. The Auction Motion further seeks authority to require proof that bids are not subject to any financing or due diligence contingencies. It wants the Court to order that bidders confirm that they are not engaged in and will not engage in any collusion with respect to their respective bids. It seeks permission to require an initial bid of at least \$43,000,000.00. It specifically requests that "credit bidders must also include a cash portion in their bids to meet the minimum initial bid requirement." *See*, Auction Motion at ¶ 26(i)(1). The Auction Motion wants to prohibit prospective credit bidders from submitting credit bids if: (1) there exists a bona fide dispute as to the extent, or validity of the bidder's lien or claim proposed to be credit bid; (2) determination of any such bona fide dispute would extend the Auction beyond the time permitted by the confirmed Plan; (3) the bidder or the proposed credit bidder fails to follow the bidding procedures established by the Court; or (4) the bidder has

engaged in collusion or other unlawful acts in connection with the Auction. *Id.* Finally, it asks that the Court enter an order requiring that the "holders of mechanic's [liens] of equal priority be required to bid together." Auction Motion at ¶ 37. None of these requested requirements affecting the Auction is set forth in the Plan that creditors previously approved and this Court previously confirmed and which is now a final and non-appealable contract. While some of these requests might be characterized as supplemental administrative procedures designed to facilitate implementation of the Plan, many of the requests constitute substantive changes to the Plan that cannot be authorized without a plan modification (for which there is no basis) and/or are contrary to law. Moreover, these stringent requirements would restrict and chill the bidding process. *See In re Beck Indus, Inc.*, 605 F.2d 624, 637 (2d Cir. 1979) (concluding that bidding was "chilled," ordering a new auction "free from the chill," and reasoning that "our objective is to maximize the bidding, not to restrict it"). The most offensive request is the requirement that creditors with Allowed Secured Claims, who are therefore entitled to credit bid for the assets securing their respective secured claims, be required to submit cash bids for assets that are not subject to their liens and security interests.

The confirmed Plan preserves credit bidding rights for creditors with Allowed Secured Claims. It does not contemplate, or require, that such creditors pay cash for any assets as a condition to exercising their credit bid rights. Such a requirement is unjustified and creates an enormous barrier to entry into the bidding process for small claimants, regardless of the strength and priority of their lien. A creditor with an Allowed Secured Claim should be able to credit bid some or all of its Allowed Secured Claim to acquire the collateral in which it has a lien, subject to any senior secured claims, but otherwise free and clear of any and all junior secured claims and interests. Under the Plan, creditors with Allowed Secured Claims are entitled to credit bid the amount of those allowed claims to acquire their collateral in much the same way that they would be able to do so at a foreclosure sale under applicable state law. The Auction Motion

would have the Court adopt procedures that would effectively deny some creditors their presumed credit bidding rights without "cause." See 11 U.S.C. § 363(k) ("unless the court for cause orders otherwise"). Imposing additional requirements on these creditors undermines the value of their security interests and, in the case of Western and Elgin, undermines the value of their Court-approved Settlement Agreement.

Even if there is a lien priority dispute, the Court should not exclude the creditor's rights under 11 U.S.C. § 363(k). See *Amegy Bank Nat'l Assoc. v. Brazos M&E, Ltd.*, 458 B.R. 345, 355 (Bankr. S.D. Tex. 2011) (permitting credit bidding notwithstanding lien priority dispute). In the case of *In re River Rd. Hotel Partners, LLC*, the debtors argued that a party "should not be allowed to credit bid because the amount and priority of the mechanic's liens against the property have not been resolved." 2010 Bankr. LEXIS 5933, *6-7 (Bankr. N.D. Ill., Oct. 5, 2010). However, the bankruptcy court rejected the debtors' contentions, finding that Section 363 allows the court to place some conditions, if necessary, on the credit bidding right to protect the estate or other creditors without denying it altogether. *Id*; e.g., *In re Octagon Roofing*, 156 B.R. 214, 216 (Bankr. N.D. Ill. 1993) (holding that creditor was entitled to make a credit bid so long as it posted an irrevocable letter of credit made payable to the Trustee in the event the creditor's lien was invalidated). Likewise, there is no reason to exclude credit bidding rights here.

Furthermore, resolving priority disputes is of no concern to the Debtors. These priority disputes can and should be resolved under applicable non-bankruptcy law after the Auction. When a secured creditor submits a credit bid, the Debtors will obtain a reduction of debt equal to the amount of the credit bid. The credit bidder obtains the Asset subject to senior liens. If the credit bidder offers more than the value of the particular Asset, less the amount of any senior debt, then the credit bidder would have overbid for the value of the particular Asset bid on, and any loss would be borne by the credit bidder, not the Debtors. If the credit bidder offers less than the particular Asset is worth, then the estate and junior creditors lose only because they did not

protect their position by over-bidding or by obtaining an adequate cash over-bid from a third-party. In either event, the Court does not need to become embroiled in lien priority disputes. Each bidder can, and should, do its own due diligence before submitting a bid, in the same way that creditors are required to proceed under state law at a foreclosure.

Additionally, the Debtors should not be permitted to require an initial bid of at least \$43,000,000.00, or any other minimum bid amount, in connection with the sale of the Assets at the Auction. Setting a floor to the auction only drives potential bidders away who may ultimately be willing to bid \$40 million, or more, but are unwilling to attend and participate in the Auction if the *starting* bid appears too high. The goal of the sale is to maximize the value of the assets, which, in this case, means maximizing the number of potential bidders. *See Toibb v. Radloff*, 501 U.S. 157, 163 (1991) (recognizing that the Bankruptcy Code's general policy of "maximizing the value of the bankruptcy estate"). It is simple economics that having more restrictions, conditions, regulations, procedures, and provisos imposed on the Auction sale only deters participation by the market and thereby depreciates the value of assets.

Contractually, in return for their negotiated agreement to the Plan – in which the requirement for a minimum bid in any amount is notably and appropriately absent – the creditors insisted upon, and were promised by the Debtors that, the Assets would unequivocally be sold at an open Auction without any of the proposed bidding constrictions. For the Debtors to now attempt to impose conditions that could chill bidding and, ultimately, a sale, denies creditors the very finality that they bargained for, and voted to accept, in the Plan. Any request for a minimum bid should be denied.

3. The Debtors Cannot Compel Secured Creditors With Competing Liens Against the Same Asset to Submit a Single Bid

There is no authority that authorizes the Court to disregard applicable state law and compel separate secured creditors, with competing lien claims against the same asset, to submit a

single, consolidated credit bid. None of the cases cited by the Debtors provide authority for this Court to require a group of creditors, such as mechanic's lien claimants, to collectively credit bid their claims as a group. The cases cited by the Debtors involve situations where creditors entered into specific written agreements authorizing an agent to credit bid the claims of the parties in that group. Those agreements have been upheld so long as the court was able to find that authority to credit bid a claim had been transferred to a particular agent. By implication, a creditor cannot be required to consolidate its bid with another creditor absent a voluntary agreement to do so.

Under the Plan, and applicable bankruptcy law, each secured creditor is entitled to credit bid the allowed amount of its secured claim, subject to senior secured claims against the applicable Asset. The Debtors' proposal would effectively deny credit bidding rights to the holders of certain secured claims, and, in effect, require these credit bidders to collude in formulating a single bid.

As tacitly admitted by the Auction Motion, however, it would not be "collusion" or "collusive bidding" for secured creditors to combine in some fashion to formulate a consolidated credit bid if they did so *voluntarily*. If a group of secured creditors chose to transfer their respective claims to a third-party assignee, which, in turn, could credit bid all such transferred claims at the Auction, there is nothing in the Bankruptcy Code, or in the Federal Rules of Procedure, to prohibit such action. The Auction Motion, however, contains extensive language about collusion and collusive bidding, while at the same time neglecting to define what would constitute such collusive bidding. Several of the creditors with Allowed Secured Claims, including Western and Elgin, have discussed the merits of voluntarily transferring their respective claims to a third party entity, in exchange for ownership interests in that entity. The entity would then be entitled to credit bid the combined Allowed Secured Claims and, if successful, operate the Assets for the benefit of its members. The third party entity then could

allocate the proceeds from any cash sales among its members in accordance with the terms of its operating agreement. Finally, the third party entity also could negotiate, on behalf of its members, to compromise the claims that it holds, or negotiate a subsequent sale of any assets it acquires. Such a voluntary arrangement does not constitute collusion or other unlawful acts because it simply consolidates, in one entity, the legal claims and rights of its respective, voluntary member-owners. Therefore, in connection with any order approving the Auction Motion, the Court should not *compel* creditors to combine their claims and credit bid as a single creditor, but it should also determine that any such *voluntary* arrangement does not constitute collusion or other unlawful acts prohibited by the Bankruptcy Code or other applicable laws.

4. Selling the Assets in Separate Lots, as well as in a Single Lot, Protects the Interests of Secured Creditors and Accomplishes the Debtors' Objectives.

The simple solution to the twin objectives of selling all of the Assets in a single Auction, while also protecting individual creditor's rights to credit bid, is to direct that the Assets be sold *both* in multiple lots *and* as a single lot, with the Debtors being required to accept either the aggregate sum of all the separate lot bids, or the single lot bid, whichever is higher. Each lot of Assets could then be determined with reference to both the liens against the Assets and the likely desirability of the lots to a third party purchaser. The Debtors already have identified the lots in their Exhibit "A" to the Auction Motion, with the exception of "Chapter 5 causes of action," which could be added as an additional lot. In this case, however, it would make sense to create at least one lot consisting of the Production Facility, South Tract A, Tract D and the Section 32 property. These assets are all secured by liens in favor of Raven, Western and Elgin, so that each of these secured creditors, or their assignees, could credit bid for the lot.⁵ In addition, however, these same assets, as a single lot, are the most desirable assets to a third party purchaser and are

⁵ The Debtors contend that Western does not have a lien on the Mineral Rights to Section 32 Portion of South A Tract. Western disputes this contention and asserts that if the Debtors subsequently acquired such Mineral Rights, or subsequently discovered that they had such mineral rights, then Western's lien attached to the same under the after acquired property clause in Western's deed of trust.

likely to command the highest cash bid, if sold as a single lot. The other miscellaneous assets could be organized in other separate lots. In addition, for each separate lot the Debtors should be required to identify the holder and amount of the secured claims against the Assets in the lot, and further specify whether the secured claim is allowed or disputed. Separate earnest money deposits also could be established for each lot. Creditors with Allowed Secured Claims against the Assets in a particular lot would be permitted to credit bid some or all of their Allowed Secured Claim to acquire their own collateral. Cash bidders also could bid on each separate lot, provided their cash bid was greater than the credit bids, if any, for the Assets in the separate lot. A bid on the single lot (that is, a single lot comprised of the combined group of all Assets being sold at the Auction), however, would only be for cash, with no minimum bid.

5. Surcharge Defenses Should be Preserved.

In section 23 of the Auction Motion, the Debtors reserve their surcharge rights under Section 506(c) of the Bankruptcy Code, unless previously waived. In fairness, any Order reserving such surcharge rights claimed by the Debtors, also should reserve all defenses of any affected party in interest to any such surcharge claims.

B. The Auction should not be postponed pending resolution of disputes among secured creditors.

Section 36 of the Auction Motion proposes that:

In the event of a dispute between parties asserting a prior lien over others on these or other Assets and absence of a cash bid high enough that secured claims would be paid in full or in an amount that all secured creditors would accept in payment on account of their secured claims, the Auction will be postponed pending resolution of such disputes.

Any such provision in a procedures order could postpone the Auction indefinitely and would be contrary to the Plan, which promised creditors finality on or before February 25, 2013. Section 5.1.b.1 of the Plan states that if the Facility is in a "Producing Status" (which the undersigned

creditors have conceded for purposes of the Auction Motion and this Objection), then the Auction is to be completed within the specified number of days after the deadline to complete the sale to R&W or an Alternative Sale. No further extensions of any kind are permitted or contemplated by the Plan. Specifically, Section 5.1.b.1 of the Plan states “[t]he 180-day deadline for closing either an Alternative Sale or for completing an Auction may not be further extended.” This provision was material to the parties’ negotiations, since neither Western nor Elgin would have supported the Plan without this provision.

As long as all of the asserted liens are Allowed Secured Claims, the issue of priorities is of no real consequence to the Debtors – *e.g.* the priorities of Allowed Secured Claims will not affect what the Debtors would realize from a sale because all of the liens would need to be satisfied, regardless of the priorities. The present bankruptcy case has been pending since August of 2011. If the Debtors truly believed the issue of lien priorities needed to be resolved in order to conduct the Auction, they did not state as much in their Plan and they have not since taken any action to have the issue resolved. Consequently, the Debtors should not now be allowed to use the issue of possible lien priority disputes as a mechanism to indefinitely postpone the Auction.

If the amount of a secured creditor's claim is disputed, the Debtors can file an objection to that claim within a specified time prior to the Auction. Otherwise, the claim as filed in a proof of claim is deemed allowed. If a timely objection is filed, the holder of the disputed claim could seek temporary allowance of the claim for bidding purposes prior to the Auction, or, alternatively, could seek a resolution of the dispute prior to the Auction. Only the holders of Allowed Secured Claims would be entitled to credit bid, as contemplated by Section 363(k) of the Bankruptcy Code. If a secured creditor's claim is disputed, but not temporarily allowed or resolved prior to the Auction, then that creditor would not be allowed to credit bid. These procedures would not apply to unsecured claims, which could be resolved after the Auction if

there are any net sales proceeds available for distribution to unsecured creditors. In this fashion, the Auction could proceed without the need for a lengthy process to resolve disputes in advance.

With respect to priority disputes, however, those matters need not be resolved prior to the Auction. Net cash proceeds from the Auction, if any, could be held in escrow by the estate pending resolution of any lien priority disputes, which would be resolved either by entry of a final, enforceable order in state court, by agreement of the affected parties, or by entry of an appropriate order of this Court. Credit bidders, however, would acquire the Assets subject to any such priority disputes, and would be required to resolve those disputes in state court after the Auction.

CONCLUSION

For the foregoing reasons, the Court should deny approval of the Auction Motion, or, in the alternative, require that it be modified to address the above concerns.

Dated this 24th day of January, 2013.

SNELL & WILMER L.L.P.

KIRTON & McCONKIE

/s/ David E. Leta
David E. Leta

/s/ Robert S. Prince
Brent Andrews
Robert S. Prince

Attorneys for Western Energy Partners, LLC and Tar Sands Holding, LLC

**SCALLEY READING BATES
HANSEN & RASMUSSEN, P.C.**

/s/ Darwin H. Bingham
Scott N. Rasmussen
Darwin H. Bingham
*Attorneys for Elgin Service Company, Inc. and
Co-Counsel for Tar Sands Holdings, LLC*

CERTIFICATE OF SERVICE

I hereby certify that on the 24th day of January, 2013, I caused the foregoing document to be filed electronically via the electronic filing system of the United States Bankruptcy Court for the District of Utah, which caused a true and correct copy of the foregoing **OBJECTION AND RESPONSE OF WESTERN ENERGY PARTNERS, LLC AND ELGIN SERVICE COMPANY, INC. TO DEBTORS' MOTION FOR ORDER APPROVING (1) THE AUCTION OF THE DEBTORS' ASSETS AND THE ASSUMPTION AND ASSIGNMENT OF CONTRACTS AND LEASES TO THE WINNING BIDDER, (2) APPROVING PROCEDURES RELATED TO THE AUCTION, AND (3) GRANTING RELATED RELIEF** to thereafter be served electronically via the Bankruptcy Court's ECF noticing system upon those parties registered to receive electronic service in this case.

James W. Anderson
Darwin H. Bingham
Matthew M. Boley
Kenneth L. Cannon
Laurie A. Cayton tr

anderson@millerguymon.com; jimulaw@msn.com
dbingham@scalleyreading.net; cat@scalleyreading.net
mmb@pkhlawyers.com; dh@pkhlawyers.com
kcannon@djplaw.com; khughes@djplaw.com
laurie.cayton@usdoj.gov; James.Gee@usdoj.gov;
Lindsey.Huston@usdoj.gov; Rinehart.Peshell@usdoj.gov;
Suzanne.Verhaal@usdoj.gov

Victor P Copeland
Joseph M.R. Covey
Lena Daggs
Robert D. Dahle
David R. Hague
George B. Hofmann
Gary E. Jubber

vpc@pkhlawyers.com; dh@pkhlawyers.com
calendar@parrbrown.com
ldaggs@djplaw.com
bobdahle@aol.com; robertdahlejr@gmail.com
dhague@fabianlaw.com; dromero@fabianlaw.com
gbh@pkhlawyers.com; dh@pkhlawyers.com
gjubber@fabianlaw.com; mparks@fabianlaw.com;
dromero@fabianlaw.com

David E. Leta
Steven J. McCardell
Blake D. Miller

dleta@swlaw.com; wsmart@swlaw.com
smccardell@djplaw.com; khughes@djplaw.com
miller@millerguymon.com; millermobile@gmail.com;
miller.blaked@gmail.com

Gregory S. Moesinger
Robert S. Prince
Shawn T. Richards
Daniel S. Sam

gmoesinger@kmclaw.com; lfrankis@kmclaw.com
rprince@kmclaw.com; squilter@kmclaw.com
srichards@kmclaw.com
dsamlaw@ubtanet.com; hiatt6152@msn.com;
gretchen.johns@srelaw.net

Jeremy C. Sink
James A Sorenson
Bradley L. Tilt
United States Trustee

jeremy@mbt-law.com
jsorenson@rqn.com; tpahl@rqn.com; docket@rqn.com
brad@actionlawutah.com; info@actionlawutah.com
USTPRegion19.SK.ECF@usdoj.gov

I further certify that on the 25th day of January, 2013, I caused a true and correct copy of the foregoing **OBJECTION AND RESPONSE OF WESTERN ENERGY PARTNERS, LLC AND ELGIN SERVICE COMPANY, INC. TO DEBTORS' MOTION FOR ORDER APPROVING (1) THE AUCTION OF THE DEBTORS' ASSETS AND THE ASSUMPTION AND ASSIGNMENT OF CONTRACTS AND LEASES TO THE WINNING BIDDER, (2) APPROVING PROCEDURES RELATED TO THE AUCTION, AND (3) GRANTING RELATED RELIEF** to be sent by first-class mail, postage prepaid, to the following at the addresses set forth on the attached list:

/s/ Sally Quilter

Action Hot Oil Service, Inc
PO Box 1706
Roosevelt, UT 84066-1706

Airgas Intermountain, Inc.
4810 Vasquez Blvd.
Denver, CO 80216-3008

Alltel
Attn: Bankruptcy Dept.
1001 Technology Drive
Little Rock, AR 72223-5943

AlSCO, Inc.
PO Box 370
Grand Junction, CO 81502-0370

Amezquita, Juan
1829 W 1700 N
Salt Lake City, UT 84116-1130

Aramark Uniform Services, LLC
PO Box 65525
Salt Lake City, UT 84165-0525

Ashley Valley Water & Sewer Improvement
1344 W Hwy 40
PO Box 967
Vernal, UT 84078-0967

B. H., Inc.
Attn: Brett Haslem/Branden Bowden
826 South 1500 East
Vernal, UT 84078-8609

Babcock, Brian J.
Babcock Scott & Babcock, P.C.
505 East 200 South, Suite 300
Salt Lake City, UT 84102-2055

Bankruptcy Estate of Daniel Schwendiman
McKay Burton & Thurman
Attn: Stephen W. Rupp/Jeremy Sink
170 South Main Street, Suite 800
Salt Lake City, UT 84101-1656

Banks, Michael
4519 Prince Drive
West Valley City, UT 84120

Basin Rentals, Inc.
280 N Vernal Ave.
Vernal, UT 84078-1702

BH, Inc.
c/o Brian J. Babcock
505 East 200 South, Suite 300
Salt Lake City, UT 84102-2055

Bingham, Darwin H.
Scalley Reading Bates Hansen & Rasmussen
15 West South Temple, Suite 600
P O Box 11429
Salt Lake City, UT 84147-0429

Bosquez, Joe
1878 S Old Hwy 91
New Harmony, UT 84757-5028

Burdick Materials
Staker & Parson Companies
PO Box 3429
Ogden, UT 84409-1429

Burrows, Annette
3359 W 1800 S
Vernal, UT 84078-8715

Buschmann, Craig
Brinks Hoffer Gilson & Lione
222 South Main Street, #1930
Salt Lake City, UT 84101-2194

C.H. Spencer and Company
P O Box 26066
Salt Lake City, UT 84126-0066

Cardwell Distributing, Inc. dba Hutchins
PO Box 27954
Salt Lake City, UT 84127-0954

Casadei, Diego
8773 Everett Circle
Arvada, CO 80005-1556

Cayton, Laurie A.
United States Trustees Office
405 South Main Street, Suite 300
Salt Lake City, UT 84111-3402

CBIZ Accounting Tax & Advisory Services
175 South West Temple, Suite 650
Salt Lake City, UT 84101-1422

CEI Enterprises, Inc
245 Woodward Rd. SE
Albuquerque, NM 87102-5144

Chippas,, Stephen J.
KBR, Inc.
222 South Riverside Plaza, Suite 1800
Chicago, IL 60606-6000

Christofferson Welding
c/o Mark L. Poulsen
10885 South State Street
Sandy, UT 84070

Christofferson Welding, Inc.
Attn: Bruce Christofferson
816 N 3500 W
Vernal, UT 84078-9719

Cidra Oilsands, Inc
50 Barnes Park
North Wallingford, CT 06492-5920

Clayburn, Travis
PO Box 44
Duchesne, UT 84021-0044

Clean Sands International
c/o Jeremy Sink
170 South Main Street, Suite 800
Salt Lake City, UT 84101-1656

Codale Electric Supply, Inc.
5225 West 2400 South
Salt Lake City, UT 84120-1264

Contreras, Juan J.
2610 Quarry Hill Road
Sugar Land, TX 77478-4363

Crown Asphalt Ridge, LLC
Attn: Soung Joon Kim
1245 E Brickyard Road, Suite 110
Salt Lake City, UT 84106-2576

Crozier Oilfield Services, Inc
PO Box 1151
Roosevelt, UT 84066-1151

Dahle, Robert D.
Nelson Snuffer Dahle & Poulsen
10885 South State Street
Sandy, UT 84070-4104

Davis Repair
Attn: Patrick Davis
1275 N 3500 W
Vernal, UT 84078-9730

Davis, Nathan
1404 N 50 E
Centerville, UT 84014-1221

DBH Consulting, LLC
Attn: David B. Hardman
12906 Verona Creek Way
Riverton, UT 84065-6052

Debt Acquisition Company
of America V, LLC
1565 Hotel Circle South, Suite 310
San Diego, CA 92108-3419

De Lage, Landen
145 Bradford Drive
West Berlin, NJ 08091-9269

Delta Dental of California
PO Box 45793
San Francisco, CA 94145-0793

Department of Natural Resources
Division of Oil Gas & Mining
Attn: Ms. Leslie Heppler
P O Box 145801
Salt Lake City, UT 84114-5801

Dofelmire, Michael
168 E 1200 N
Vernal, UT 84078-3522

Elgin Services Company, Inc.
c/o Michael Cicchella
25406 Terrace Arbor Lane
Katy, TX 77494

EML Manufacturing, LLC
PO Box 41935
Houston, TX 77241-1935

Endress + Hauser, Inc.
2350 Endress Place
Greenwood, IN 46143-9672

Ernst & Young, LLP
Attn: Ross C. Batson
2323 Victory Avenue, Suite 2000
Dallas, TX 75219-7686

Ethington, Deon
1701 Jost Rd.
Fruit Heights, UT 84037-2721

Express Recovery Services, Inc./Questar
Attn: Edwin B. Parry
P O Box 25727
Salt Lake City, UT 84125-0727

Fastenal Company
1390 E 1300 S
Naples, UT 84078-8023

Freeman, Darrell
2282 E 2500 S
Vernal, UT 84078-9114

Frontier Petroleum, LLC
(Formerly known as Gavilan Petroleum, LLC)
Attn: Tom Bachtell, Manager
1245 E Brickyard Road, Suite 110
Salt Lake City, UT 84106-2576

Frontier Recovery
P O Box 1358
Roosevelt, UT 84066-1358

G&H Garbage Service, Inc.
490 N Vernal Ave #3
Vernal, UT 84078-1723

GB Collects, LLC
145 Bradford Drive
W. Berlin, NJ 08091-9269

GEA Westfalia Separator, Inc.
Attn: Betty J. Mayancsik
100 Fairway Court
P O Box 178
Northvale, NJ 07647-0178

Geotechnical Design Systems, Inc.
865 E 4800 S #140
Salt Lake City, UT 84107-5503

Hague, David R.
Fabian & Clendenin
215 South State Street, Suite 1200
Salt Lake City, UT 84111-2323

Hanks, Shaun
12151 Hunt Road
Frankston, TX 75763-5274

Harper Engineering, Inc.
Attn: Bret Harper
1076 Sunset Drive
Bountiful, UT 84010-2039

Hashimoto, Mark D.
Piercy Bowler Taylor & Kern
9980 South 300 West, Suite 200
Sandy, UT 84070-3654

Haynie & Company
Attn: Scott Reams
1785 West Printers Row
Salt Lake City, UT 84119-2069

Hayward Gordon Limited
5 Brigden Gate Halton Hills
Ontario, L7G 0A3
CANADA

Hazen Research, Inc
4601 Indiana Street
Golden, CO 80403-1895

HICO, LLC
PO Box 1406
Mills, WY 82644-1406

Hofmann, George B.
Boley, Matthew M.
Copeland, Victor P.
Parsons Kinghorn Harris
111 East Broadway, Suite 1100
Salt Lake City, UT 84111-5225

Holme Roberts & Owen
c/o Bryan Cave
1700 Lincoln Street, Suite 4100
Denver, CO 80203

Hychem, Inc
10014 N Dale Mabry Highway
Suite 213
Tampa, FL 33618-4426

Industrial & Metallurgical Solutions Inc
Attn: Scott Johnson
142 Paracle Circle
Farmington, UT 84025-2244

Industrial Piping Products, Inc.
Attn: Paul Nordhoff
P O Box 27395
Salt Lake City, UT 84127-0395

Industrial Piping Products, Inc.
c/o Mark L. Poulsen
10885 South State Street
Sandy, UT 84070

Industrial Repair Service, Inc.
1217 East 1500 South
Vernal, UT 84078-8627

Industrial Solutions, Inc.
PO Box 95429
South Jordan, UT 84095-0429

Integra Telecom, Inc.
Attn: Jeffrey Reynolds
265 East 100 South, Suite 200
Salt Lake City, UT 84111-1739

Internal Revenue Service
Centralized Insolvency Operations
P O Box 7346
Philadelphia, PA 19101-7346

JAM Industrial, Inc.
Attn: R. Burk Adams
621 Kensington Street
Farmington, UT 84025-4208

Jang, Jinwoo
308-3504 Parkrio Apt.
Shincheon-Dong Songpa-Gu
Seoul 138-932
KOREA

J-Bar LLC
Attn: Reece Jenson
4156 West 500 North
Vernal, UT 84078-9030

Jenson, Reese
4156 W 500 N
Vernal, UT 84078-9030

Johnson, Shannon
314 Lincoln Dr
Fredericktown, MO 63645-7277

Jubber, Gary E.
Fabian & Clendenin
215 South State Street, Suite 1200
Salt Lake City, UT 84111-2323

Jun, Jae-yun
649-1 1st Floor Hannam-Dong
Yongsan-Gu
Seoul 140-887
KOREA

KD OIL, Inc.
1245 E Brickyard Road
Suite 110
Salt Lake City, UT 84106-2576

Kent Biesinger Construction
Attn: Kent Biesinger
702 East 150 South
Bountiful, UT 84010-3708

Kim, Bum-soo
403-118 Songcheon-Dong
Gangbook-Gu
Seoul 142-817
KOREA

Kim, Ju Hee
4901 N Centaurs Ct
Annandale, VA 22003-4203

Kim, Jung-hee
110-2001 Parkrio APT 17
Shincheon-Dong Songpa-Gu
Seoul 138-240
KOREA

Kim, Seoung-hyun
308-3504 Parkrio Apt.
Shincheon-Dong Songpa-Gu
Seoul 138-932
KOREA

Kim, Soung Joon
2720 Forest Spring Way
Salt Lake City, UT 84106-2240

Korea Technology Industry America, Inc.
Attn: Soung Joon Kim
1245 East Brickyard Road, Suite 110
Salt Lake City, UT 84106-2576

Korea Technology Industry, Co., LTD.
c/o 1245 East Brickyard Road, Suite 110
Salt Lake City, UT 84106-2576

KTIP - Doc J Kim
#3 Ambil Street
Tierra Nueva Village, Alabang
Muntinlupa City 01770-0000
PHILIPPINES

Kwak, Jae-Yong
262 Clinton Street
Paterson, NJ 07522-1258

Lear & Lear LLP
Attn: Jonathan Lear
808 East South Temple
Salt Lake City, UT 84102-1305

Lee, Moon Il
c/o 1245 East Brickyard Road, Suite 110
Salt Lake City, UT 84106-2576

Lee, Seong Weon
102-1507 Hyundai Apt.
Pungduckchun-Dong Suji-Gu Yongin-Si
Gyunggee-Do 448-783
KOREA

Leta, David E.
Snell & Wilmer
15 West South Temple, Suite 1200
Salt Lake City, UT 84101-1547

Liquidity Solutions, Inc.
One University Plaza, Suite 312
Hackensack, NJ 07601-6205

McIntosh Communications, LLC
Attn: Joel Moreno
2698 S Redwood Rd, Suite A
Salt Lake City, UT 84119-2313

McJunkin Red Man Corporation
Attn: Credit Department
2 Houston Center
909 Fannin, Suite 3100
Houston, TX 77010-1011

Meik, Wade
104 Gentle Breeze
Victoria, TX 77905

Midwest Hose & Specialty, Inc.
PO Box 96558
Oklahoma City, OK 73143-6558

Miller, Blake D.
Anderson, James W.
Miller Guymon, P.C.
165 Regent Street
Salt Lake City, UT 84111-1903

Miller, Clark
4276 E 5000 N
Roosevelt, UT 84066-4677

Miller, Matthew
1378 W 925 S
Vernal, UT 84078-4238

Mobile Mini, Inc.
Attn: Randy Rose
P O Box 79149
Phoenix, AZ 85062-9149

Moesinger, Gregory S.
Kirton & McConkie
60 East South Temple, Suite 1800
Salt Lake City, UT 84111-1004

Mountain Insulation, Inc
Attn: Devin Coon
257 S 300 W
P O Box 567
Vernal, UT 84078-0567

MSHA
Denver Federal Center
6th and Kipling
2nd Street, Bldg 25, E-18
Denver, CO 80225

Nam, Hyun-wook
c/o 1245 East Brickyard Road, Suite 110
Salt Lake City, UT 84106-2576

Natural Asphalt Solutions, Inc.
Attn: Kimball L. Young
2049 Hebert Avenue
Salt Lake City, UT 84108-1948

Nielson, David R.
Olsen Skoubye & Nielson, LLC
999 E. Murray-Holladay Road, Suite 200
Salt Lake City, UT 84117

North-Monsen Company
Attn: Nancy Savage
P O Box 174
Salt Lake City, UT 84110-0174

Oilsand Technology Industry Utah, LLC
1245 E Brickyard Road
Suite 110
Salt Lake City, UT 84106-2576

Oilsand Technology Industry, LLC
c/o The Corporation Trust Company
Corporation Trust Center
1209 Orange Street
Wilmington, DE 19801

Orkin, Inc.
Branch No. 854
P O Box 2880
Grand Junction, CO 81502-2880

PacifiCorp
Attn: Bankruptcy
P O Box 25308
Salt Lake City, UT 84125-0308

Park, Jeong-bin
308-3504 Parkrio Apt.
Shincheon-Dong Songpa-Gu
Seoul 138-932
KOREA

Perez, Nicholas P.
307 E Rainbow Ridge Circle
The Woodlands, TX 77381-4005

Precision Systems Engineering, Inc.
Attn: Michael R. McMullin
9805 South 500 West
Sandy, UT 84070-2561

Prince, Robert S.
Kirton & McConkie
60 East South Temple, Suite 1800
P.O. Box 45120
Salt Lake City, UT 84124

Process Engineered Products
Attn: Lawrence K. Deppe
P O Box 11544
Salt Lake City, UT 84147-0544

Process Engineers & Equipment Corp
Attn: Jason Sampson
7716 W Rutter Parkway
Spokane, WA 99208-9230

Pyo, Jae-wook
308-3504 Parkrio Apt.
Shincheon-Dong Songpa-Gu
Seoul, 138-932
KOREA

Questar Gas Company
Bankruptcy DNR 244
P.O. Box 3194
Salt Lake City, UT 84110-3194

Raven Mining Company
c/o Parr Brown Gee & Loveless
Attn: Joseph M.R. Covey
185 South State Street, Suite 800
Salt Lake City, UT 84111-1548

Raven Mining Company, LLC
Attn: Kathryn L. Barnes
4771 Fiore Bell Blvd.
Las Vegas, NV 89135-2484

RCM Welding
Attn: Ricardo C. Mendoza
6208 West Settlers Pointe Dr
West Valley City, UT 84128-6967

Red Valve Company, Inc.
c/o Richard Frandsen
7109 South Highland Drive, Ste 202
Salt Lake City, UT 84121-7301

Red Valve Company, Inc.
PO Box 548
Carnegie, PA 15106-0548

REDD Engineering & Construction, Inc.
Attn: Kim Redd
1751 West Alexander Street, Suite 105
Salt Lake City, UT 84119-7610

Richards, Shawn T.
KIRTON & McCONKIE
60 East South Temple, Suite 1800
P O Box 45120
Salt Lake City, UT 84145-0120

Roberts & Schaefer Company
2001 Butterfield Road, Suite 1020
Downers Grove, IL 60515-1084

Rock Law Office, P.C.
c/o James Rock
Pia Anderson Dorius Reynard & Moss
222 South Main Street, Suite 1830
Salt Lake City, UT 84111

Rocky Mountain Fabricating Properties, Inc.
c/o James A. Sorenson
Ray Quinney & Nebeker
P O Box 45385
Salt Lake City, UT 84145-0385

Rocky Mountain Fabrication, Inc.
Attn: Jerry Palmer
1125 West 2300 North
PO Box 16409
Salt Lake City, UT 84116-0409

Ross, Brady
1149 W 600 S
Vernal, UT 84078

Rust Automation & Controls Inc
Attn: Steve Raleigh
P O Box 367
West Jordan, UT 84084-0367

Rutter and Wilbanks Corporation
c/o Miller Guymon, P.C.
Blake D. Miller
165 South Regent Street
Salt Lake City, UT 84111-1903

Ryu, Yeoup
4901 N Centaurs Ct
Annandale, VA 22003-4203

Sage Capital Recovery
Reference # 568088
P O Box 8504
Cherry Hills, NJ 08002-0504

Salt Lake County Assessor
2001 South State, Room N2300
Salt Lake City, UT 84190-1300

Salt Lake County Treasurer
Attn: Ray Lancaster
2001 South State Street, N1200
Salt Lake City, UT 84190-1250

Sam, Daniel S.
Sam, Reynolds & Evershed, P.C.
319 West 100 South, Suite A
Vernal, UT 84078

Searl Gas Co Inc d/b/a Sav On Propane
PO Box 1760
Vernal, UT 84078-5760

Securities & Exchange Commission
Attn: Bankruptcy Dept.
44 Montgomery Street #1100
San Francisco, CA 94104-4613

Selway
Attn: Mark Boesch
P O Box 287
Stevensville, MT 59870-0287

Seo, Bong-kook
JungHeung Apt. 2007-1105
Pyungnae-Dong Namyangju-Si
Gyunggee-Do 472-140
KOREA

Seong, Ki-yong
771-31 Jayang 1-Dong 3rd Flr.
Gwangjin-Gu
Seoul 143-853
KOREA

Shin, Bae-Gyun
205-1208 Shinbanpo Hanshin 4rd Apt
Jamwondong Seocho-gu
Seoul 137-949
KOREA

Shin, Sung
110-2202 Samsung Raemian Apt.
Banghak-Dong Dobong-Gu
Seoul 132-774
KOREA

Shin, Yong-in
6751 W Broadleaf Hollow Lane
Highland, UT 84003-5631

Siemens Industry, Inc.
PO Box 371-034
Pittsburgh, PA 15251-7034

Sommerville, Troy
353 Millcreek Way
Tooele, UT 84074-2930

Stampede Construction, Inc.
H.C. 66 Box 27
Neola, UT 84053-9702

State of Utah - Attorney General
Tax & Revenue Division
P O Box 140874
Salt Lake City, UT 84114-0874

State of Utah - School and Institutional
Trust Lands Administration
Attn: SULA No. 1363
675 East 500 South, Suite 500
Salt Lake City, UT 84102-2813

Strata Networks
PO Box 400
Roosevelt, UT 84066-0400

Tanner, Ricky Lee
130 S 1500 W
Space 18
Vernal, UT 84078-2250

Tar Sands Holding LLC
6440 S Wasatch Blvd, Suite 105
Salt Lake City, UT 84121-3559

Tech-Flow, LLC
Attn: Janice Butler/Mark Johnson
P O Box 219
Layton, UT 84041-0219

The Protectoseal Company
225 W Foster Ave.
Bensenville, IL 60106-1631

Tilt, Bradley L.
Action Law LLC
2825 E Cottonwood Pkwy #500
Salt Lake City, UT 84121-7060

Tu and Frum, Inc.
Attn: Dave Murray
P O Box 146
Lapoint, UT 84039-0146

Uintah Basin Resources, LLC
Attn: Soung Joon Kim
1245 East Brickyard Road, Suite 110
Salt Lake City, UT 84106-2576

Uintah County Assessor
152 East 100 North
Vernal, UT 84078-2110

Uintah County Treasurer
Attn: Wendi Long
147 East Main
Vernal, UT 84078-2643

Uintah County Clerk-Auditor
147 East Main
Vernal, UT 84078-2643

United Health Care
Attn: Rachel A. Smith
Credit & Delinquency Management
P O Box 150450
Hartford, CT 06115-0450

United States Trustee's Office
405 South Main Street, Suite 300
Salt Lake City, UT 84111-3402

Utah Hydrocarbon Inc.
1245 E Brickyard Road, Suite 110
Salt Lake City, UT 84106-2576

Utah Inspection, LLC
Attn: Doug Bobbitt
P O Box 785
Seiling, OK 73663-0785

Utah Labor Commission
160 East 300 South, Suite 300
Salt Lake City, UT 84111-2305

Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134-9000

W.S. Tyler Canada Ltd.
225 Ontario Street PO Box 3006
St. Catharines
Ontario L2R 7B6
CANADA

Wardle, Billy
2794 East 1500 South
Vernal, UT 84078-9180

Wells Fargo Equipment Finance, Inc.
1540 West Fountain Parkway
MAC S3966-010
Tempe, AZ 85282-1839

WesTech Engineering, Inc.
Attn: Aaron Metcalf
P O Box 65068
Salt Lake City, UT 84165-0068

Western Energy Partners, LLC
Attn: Mark Myers/Joseph Sorenson
6440 S Wasatch Blvd., Suite 105
Salt Lake City, UT 84121-3559

Western Petroleum, Inc.
1521 South 1500 East
PO Box 1846
Vernal, UT 84078-5846

WestRoc Oilfield Service, Inc
Attn: Dave Brown
P O Box 523
Vernal, UT 84078-0523

WestRoc Trucking, Inc.
Attn: Dave Brown
P O Box 523
Vernal, UT 84078-0523

Williams Scotsman, Inc.
Attn: Ryan Woolley
1010 South Legacy View Street
Salt Lake City, UT 84104-6787

Zimmerman Engineering Company, Inc.
Attn: Terry Simper
P O Box 1459
Vernal, UT 84078-1459

Zions Bank - Bankcard Center
Attn: Layton Nicholes
PO Box 30833
Salt Lake City, UT 84130-0833

Zions First National Bank
Legal Services UT ZB11 0877
P O Box 30709
Salt Lake City, UT 84130-0709

Greener Energy Group, Inc.
230 West Highland Drive
Henderson, NV 98015-7706

EFO Financial Group, LLC
Attn: Derek Graff
9180 Galleria Court, Suite 600
Naples, FL 34109

Vaughn Barber
Director Business Development
Counsel RB Capital, LLC
904 Buena Vista
San Clemente, CA 92672

Myron Bowling Auctioneers, Inc.
Attn: Christopher Lee
P.O. Box 369
Ross, OH 45061

Cincinnati Industrial Auctioneers
Attn: Gary Rogg, Marketing Associate
2020 Dunlap Street
Cincinnati, OH 45214

ACAP Financial Inc.
Attn: Ronald W. Daw
Sr. V.P. Investment Banking
57 West 200 South
Salt Lake City, UT 84101

Larry Hastings, Chief Executive Officer
Hastings Enterprises, LLC
7 Stone Creek Park
Owensboro, KY 42303

David M. Snedeker, Manager
Bledrock, LLC
322 Culver Blvd., Suite 102
Playa Del Rey, CA 90290

D. Snedeker
1226 25th Street, Unit B
Santa Monica, CA 90404

Lodestar Resources
Attn: Chris Nelson
5224 Cottonwood Lane
Salt Lake City, UT 84117

Doyle Johnson
1702 Canyon Circle
Farmington, UT 84025

Metalmark Capital Holdings, LLC
Attn: Hwan-yoon Chung, Principal
1177 Avenue of the Americas, 40th Floor
New York, NY 10036

Clean Sands International Inc.
Attn: Harold Oppelt, Chief Operating Officer
Suite 540 333 5th Avenue
SW Calgary, Alberta T2P 3B6
CANADA

Alterna Capital Partners LLC
(Alterna / GCAC Consortium)
Attn: Harry V. Toll, Managing Partner
15 River Road, Suite 320
Wilton, CT 06897

Gulf Coast Asphalt Company (GCAC), LLC
(Alterna / GCAC Consortium)
Attn: Jason Goldstein, Executive Vice President
11 Greenway Plaza, Suite 2950
Houston, TX 77046

Consus Asset Management Co., Ltd.
(Korean Consortium)
Attn: Jong-Chul Ha, General Manager
Attn: Kevin Suh, President, REF Division
Shinhan Tower 9F
23-2 Yoido-Dong,
Yongdeungpo-Gu Seoul KOREA

Hyundai Lifeboat Co., Ltd. (Korean Consortium)
Attn: Yang-Gon Jin, Chairman
Attn: Sang-Woo Nam
13 Floor, Joy Tower, 677-18,
Yeoksam Dong, Gangnam-Gu
Seoul KOREA

DSME E&R, Ltd. (Korean Consortium)
Attn: Sun-Woong Kim, Team Leader/
Upstream Management & Operation
4F DSME B/D, 85,
Da-Dong, Jung-Gu,
Seoul 100-180
KOREA

Bentley Resources, LLC
Attn: Kenneth (Buddy) A. Barfield, Manager
1210 San Antonio, Suite #700,
Austin, TX 78701

Hunt Oil Company
1900 North Akard Street
Dallas, TX 75201-2300

Richard B. Frandsen
7109 South Highland Drive
Suite 202
Salt Lake City, UT 84121

Piercy Bowler Taylor & Kern
9980 South 300 West
Suite 200
Sandy, UT 84070